IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

5 Applicant: Christophe Marc Macours Group Art Unit: 2626

Serial No.: 10/736,939 Examiner: Hernandez, Josiah J.

Filed: 05/17/2004 Confirmation No.: 5526

For: SYSTEM AND METHOD FOR AUDIO SIGNAL PROCESSING

10 Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

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AMENDMENT AND RESPONSE TO OFFICE ACTION

Sir/Madam:

In response to the Office Action mailed on October 4, 2007, please find the following:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

25 **Remarks** begin on page 8 of this paper.